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Exhibit B

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WRITER'S DIRECT NUMBER
(313) 896-6663

WRITER'S E-MAIL ADDRESS
dmckenzie@sidley.com

July 27, 2004

Mr. Eric Bax
iSpheres
640 Third Street
Oakland, CA 94607

Re: U.S. Utility Patent Application for
TECHNIQUE FOR EXTRACTING DATA FROM STRUCTURED
DOCUMENTS
Serial No.: 09/728,689
Filed: December 1, 2000
Inventors: Eric T. Bax, Charles C. Fowlkes, and Louis Cisnero, Jr.
Our Docket No.: 19531-81001 (formerly INFOS 045077)

ACTION REQUESTED: Please let us have your instructions as soon as possible,
preferably by August 17, 2004

Dear Mr. Bax:

We finally received a first Office Action from the United States Patent and Trademark Office ("USPTO") concerning the above-identified patent application. Copies of the Office Action and the references cited therein are enclosed for your review.

The Office Action is initially unfavorable in that claims 1-13 are rejected under 35 U.S.C. § 101 because the claimed invention is directed to non-statutory subject matter. We can overcome this rejection by drafting claims that include computer-implemented steps.

Claims 1, 14, 15, 28, 29 and 42 are rejected under 35 U.S.C. § 102 as being anticipated by Iizuka et al., U.S. Patent No. 6, 424, 980 ("Iizuka reference"). This anticipation rejections means the Examiner believes that there are no differences

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Mr. Eric Bax
July 27, 2004
Page 2

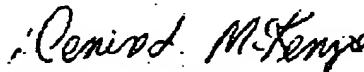
between your invention and the invention described in the Iizuka reference. Claims 2-13, 16-27 and 30-41 are rejected under 35 U.S.C. §.103 as being unpatentable over the Iizuka reference in view of Zimmerman et al., United States Patent No. 6,678,694 ("the Zimmerman reference"). This rejection means the Examiner believes that any differences between your invention and the combination of the Iizuka and Zimmerman references would have been obvious to one of ordinary skill in the art.

Regarding both the anticipation and obviousness rejections, our tasks involve identifying differences between your invention and the cited references, amending the claims (if necessary) or drafting new claims to incorporate these differences, and arguing the benefits that derive from these differences. If we can put together a persuasive set of amendments, new claims and arguments, we should be able to obtain allowance of the application.

Please note that a response to the Office Action is due on or before **September 17, 2004**. Although, extensions of time through **December 17, 2004** are possible with the payment of additional fees to the USPTO. However, if we do not respond by **December 17, 2004**, the application will be abandoned.

We will wait for your authorization before proceeding further and drafting a response to this Office Action. However, in order for us to have proper time to prepare a response, we will need your instructions by **August 17, 2004**. In the meantime, should you have any questions or comments concerning this matter, please feel free to contact me at any time.

Sincerely yours,



Denise L. McKenzie

DLM:aw
Enclosure

cc: Edward G. Poplawski, Esq.

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September 2, 2004

Mr. Eric Bax
iSpheres
640 Third Street
Oakland, CA 94607

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TECHNIQUE FOR EXTRACTING DATA FROM STRUCTURED
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Serial No.: 09/728,689
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Our Docket No.: 19531-81001 (formerly INFOS 045077)

ACTION REQUESTED: Please let us have your instructions as soon as possible,
preferably by **September 8, 2004**

Dear Mr. Bax:

This letter is just to inform you that we have not received your instructions concerning our letter dated July 27, 2004 (only copy of letter enclosed) informing you that a response to an Office Action was due **September 17, 2004**. We also remind you that there are extensions that may be filed with payment of additional fees to the United States Patent and Trademark Office up to December 17, 2004. However, please be aware that the above-referenced application will be abandoned if a response is not filed by **December 7, 2004**.

Moreover, in order for us to have proper time to prepare a response without paying any extension fees, we will need your instructions by **September 8, 2004**.

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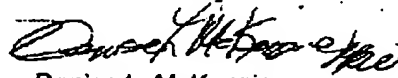
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Mr. Eric Bax
September 2, 2004
Page 2

We will wait for your authorization before proceeding further and drafting a response to this Office Action.

Sincerely yours,



Denise L. McKenzie

DLM:aw
Enclosure

cc: Edward G. Poplawski, Esq.

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